

SHELBY COUNTY CLERK'S OFFICE
JAYNE S. CRESON, COUNTY CLERK
BUSINESS TAX DIVISION

150 WASHINGTON AVE. • SUITE 200 • MEMPHIS, TENNESSEE 38103
PHONE (901) 545-4249 • FAX (901) 545-4215
1075 MULLINS STATION • WEST WING • MEMPHIS, TENNESSEE 38134
PHONE (901) 379-7099 • FAX (901) 379-7187

APPLICATION FOR BUSINESS TAX LICENSE

ANSWER ALL QUESTIONS AND REMIT PROPER PAYMENT DUE

Incomplete Applications Will Be Returned To You
READ CAREFULLY

FOR DEPARTMENT USE ONLY

Date Received: _____

License #: _____

Classification: _____

1. Opening Date of Business at This Location: _____

2. Exact Business Name and Location			3. Business Mailing Address		
Street, Highway (Do not use P.O. Box)			Street, Highway, Route or P.O. Box Number		
City	State	Zip	City	State	Zip

4. Business Phone Number (INCLUDE AREA CODE)	5. Federal Employers I.D. #
Area Code	<input type="checkbox"/> Applied For <input type="checkbox"/> Not Required

6. State Sales Tax Number ☐ Applied For ☐ Not Required

7. Type of Ownership ☐ Proprietorship ☐ Partnership ☐ Other
☐ Corporation - Enter date of Incorporation or domestication in Tennessee _____
Name of corporation _____

8. Identify owners, officers and/or partners (attach additional names, addresses, phone #'s and social security #'s on separate sheet)

(1) Name	Home Phone No.	SOCIAL SECURITY NUMBER	
Home Address (not P. O. Box) Street Address	City	State	Zip

(1) Name	Home Phone No.	SOCIAL SECURITY NUMBER	
Home Address (not P. O. Box) Street Address	City	State	Zip

9. Describe the exact business activity at this location, stating the major products and/or services sold:

IS YOUR BUSINESS ☐ SALES ☐ RETAIL ☐ WHOLESALE ☐ BOTH ☐ SERVICE ☐ CONSTRUCTION

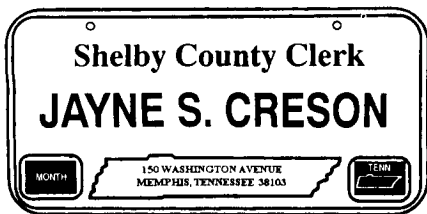
10. This application must be received within 20 days from commencement date of business or penalty and interest apply

	CITY OF MEMPHIS	SHELBY COUNTY	COMBINED
Minimum Fee	\$15.00		
Penalty - (5% for each 30 days or fraction thereof not to exceed 25%)			
Interest (11.75% per annum from delinquent date until paid) (x No. days delinquent)			
County Data Processing Fee		\$2.00	
Recording Fee	\$5.00		
Total Payment due. MAKE CHECK IN THIS AMOUNT			

11. Have you ever had a Memphis or Shelby County Business Tax License prior to now? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES give the name and address of your last business NAME _____ Address _____ Zip _____	12. REASON FOR FILING THIS APPLICATION <input type="checkbox"/> Starting a new business <input type="checkbox"/> Change in corporate structure <input type="checkbox"/> Change in the ownership of, or the purchase of an existing business. Enter the name and City License Number of the business you are purchasing. Name _____ License No. _____
---	--

13. THE STATEMENTS MADE IN THIS APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.
(This application must be signed by the individual/owner, or by a partner, or by an officer of the corporation.)

By _____ Signature of owner, partner or corporation officer (Do not print signature)
_____ Title
_____ Date



SHELBY COUNTY CLERK'S OFFICE
JAYNE S. CRESON, COUNTY CLERK
BUSINESS TAX DIVISION
150 WASHINGTON AVE. • SUITE 200 • MEMPHIS, TENNESSEE 38103
PHONE (901) 545-4249 • FAX (901) 545-4215

BUSINESS TAX & GROSS RECEIPTS
545-4249

Welcome to the Memphis and Shelby County Business Community. We wish you well and will be glad to help you in any way that we can.

Along with your business license, you will be required to report gross receipts at the end of your reporting period. You will receive a form in the mail. If you do not, please contact us so that we can mail another one to you.

REPORTING PERIODS

Classification 1	License expires December 31	January 1 - January 1
Classification 2	License expires March 31	April 1 - April 1
Classification 3	License expires June 30	July 1 - July 1
Classification 4	License expires September 30	October 1 - October 1

Please note the following section of the law.

67-4-721 Final return and payment-Liability of Purchaser

If any person liable for any tax, interest or penalty levied hereunder shall sell out his business or stock of goods, or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting the business. His successor, successors, or assigns, if any shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such former owner shall produce a receipt from the County Clerk in the case of counties and proper city collector in the case of cities.

If the purchaser of a business or stock of goods fail to withhold the purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accruing and unpaid on account of the operation of the business by any former owner, owners, or assigns.

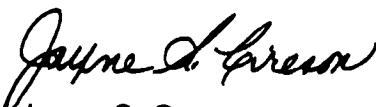
Rule 1320-4-5-57 TRANSFER OF LICENSE

- (1) Except as otherwise provided in paragraph (2), the license, required pursuant to T.C.A. 67-4-723, may neither be transferred from one person to another person nor from one business location to another business location.
- (2) A business may be transferred from one location in a municipality to another location within the same municipality one time during any tax year if the licensee notifies the local collecting officer at least five (5) days prior to the last day of business at the old location and pays to such local collecting officer a recording fee. (The recording fee is based upon your business location as follows: Shelby County Location, \$7.00 recording fee; Memphis, location \$12.00)

If you sale your business, you are required to file a final return with our office within fifteen (15) days of the close of business. If you buy a business or stock of goods, you should make sure that the previous owner has filed a final return with our office. If the previous owner does not file a final return with our office, you, the new owner, will become liable for any taxes, penalties or interest unpaid on the business by the previous owner.

The following rules and regulations which may affect your business license. Be sure that the license reads exactly as you wish it to read before you leave our office. Check for the following: Business name, Owners Name, Business Location, Mailing Address (if different from business location), and Expiration Date. There will be a fee for any changes made to your business license after July 1, 1983.

If you have any questions concerning the above rules and regulations, please do not hesitate to call my office at 545-4249. We will be happy to answer any questions and help you in any way that we can.


Jayne S. Creson
Shelby County Clerk